



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

1515 N STREET, SACRAMENTO, CALIFORNIA MIC: 64  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 445-4982

December 22, 1993

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TO COUNTY ASSESSORS:

SUPPLEMENTAL ASSESSMENTS - LATE FILED EXEMPTIONS

Under existing law, where a late application for a property tax exemption in connection with a supplemental assessment has not been filed on or before the date the first installment of taxes on the supplemental tax bill becomes delinquent, no exemption is available.

Chapter 855 (Assembly Bill 1699), Statutes of 1993, amends Revenue and Taxation Code Section 75.21 to provide that when a claim for an exemption, other than the veterans', homeowners', or disabled veterans' exemption, is filed after the date the first installment of taxes on the supplemental tax bill becomes delinquent, 85 percent of any tax or penalty or interest thereon, or any amount of tax or penalty or interest thereon exceeding \$250 in total amount, whichever is greater, shall be cancelled or refunded. Thus, the maximum tax, penalty, or interest is not to exceed \$250 for any given year. Under Revenue and Taxation Code Section 75.1(b), refunds of amounts previously paid are subject to the four-year statute of limitations on refunds set forth in Revenue and Taxation Code Section 5096, et. seq.

This change is effective January 1, 1994 and applies to supplemental assessments where the date of the change in ownership or completion of new construction is on or after January 1, 1994.

If you have any questions regarding this subject, please contact our Exemption Unit at (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:ebv  
AL-31-0105N